of links to associate identifiers of data elements from a further set with data elements from said third set.

5. (Amended) A requirements management database system according to claim 1 further comprising means for associating one or more attributes such as a compliance attribute to one or more of said links.

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6. (Amended) A requirements management database system according to claim 1 further comprising a graphical user interface comprising:

a first means for displaying data elements;

a second means for displaying the identifier associated with the data element displayed by the first means;

a third means for displaying associated identifiers;

and wherein the user interface is operable, in response to an input command, to cause the second means to display the data element associated with an identifier displayed by the third means.

9. (Amended) A method of processing data in a database system according to claim 7 wherein in said assigning step identifiers are assigned identifiers comprising:

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a first part identifying the set of elements to which the identifier is assigned;

a second part identifying the data element to which the identifier is assigned within the set of elements;

a third part indicating the type of data element to which the identifier is assigned.

10. (Amended) A method of processing data in a database system according to claim 7 further comprising the step of establishing a further set of links to associate identifiers of data elements from a further set with data elements from said third set.

11. (Amended) A method of processing data in a database system according to claim 7 further comprising the step of associating one or more attributes such as a compliance attribute, to one or more of said links.

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12. (Amended) A method of processing data in a database system according to claim 7 further comprising the steps of:

displaying data elements in a first area;

displaying, in a second area, the identifier associated with the data element displayed in the first area;

displaying associated identifiers in a third area;

and, in response to an input command, displaying in the second area the data element associated with an identifier displayed in the third area.